

Notification no. 35/2020 dated 24th June 2020

Extended due dates under Income Tax Act, 1961

Compliance	Original Due Date	Extended Due Date
1. Revised Return or Belated Return for AY 2019-20 (FY 2018-19)	31.03.2020	31.07.2020
2. Income tax return for AY 2020-21 (Non Audited) Income tax return for AY 2020-21 (Audited) (If self assessment tax due exceeds Rs. 1 lakhs, interest under section 234A shall be applicable from the original due dates, i.e., 31st July 2020 for non-audited assessee, 30th September, 2020 for audited assessee)	31.07.2020 30.09.2020	30.11.2020 30.11.2020
3. Furnishing of Audit Report under any provision of Income Tax Act	30.09.2020	31.10.2020
4. TDS Return for quarter ending 31st March, 2020 or for the months of February and March 2020 (Reduced rate of interest @ 9% p.a. is applicable only upto 30.06.2020)	31.05.2020	31.07.2020
5. Issuance of TDS certificates (Form 16/ Form 16A)	15.06.2020	15.08.2020
6. Acquisition of new residential house property or deposit under capital gains account scheme under section 54 or 54GB	Various due dates	30.09.2020
7. Investments/payments for deduction under part B of Chapter VI-A	31.03.2020	31.07.2020
8. Any other compliance falling due between 20th March 2020 and 31st December, 2020 (excluding payments to be made under the Act)	20.03.2020 to 31.12.2020	31.03.2021

